

The author is a lawyer with a lawyer's demand for accuracy of reasoning and statement; and he is also a realist. He recognizes that a state's title to its territory rests upon its physical ability to maintain and vindicate it. His thesis that international law is merely a conception of the conduct of nations as determined by certain external factors makes him keenly alive to the nature and force of those factors; he therefore is eminently practical in his examination and solution of motives for international action. Yet at times his statements (secs. 805, 840) are marked by a want of judicial restraint inappropriate in a scientific treatise.

As a philosophic and analytical study the book is to be welcomed. Critical works ought to be encouraged. With the technical equipment in positive international law of a Westlake, Moore, or Renault, the author's power of critical legal analysis would have given us a splendid treatise. The absence of such equipment, and the unique, almost bizarre, arrangement of the topics, has made many of the sections quite inadequate and therefore often misleading. The physical make-up of the work is attractive. It deserves the serious consideration of the profession.

EDWIN M. BORCHARD

Yale University, School of Law

*Federal Taxes.* By George E. Holmes. Third Edition. Indianapolis, The Bobbs-Merrill Co. 1920. Pp. xiv, 1151.

The federal government's taxing arm is so long and is reaching so many subjects that books upon federal taxation are vitally necessary. These books are usually of two kinds, one a manual of suggestions for the business man who is his own lawyer, and the other a legal treatise for lawyers. While the present volume will be of undoubted help to laymen, it is distinctly a lawyer's book for lawyers. The authorities are collected and discussed in an extremely complete manner. Such subjects as the constitutionality of taxing capital gains as income, or the admission in evidence of documents not properly stamped, are adequately treated. One will not find here, it is true, direct suggestions as to the rate of depreciation he may allow himself, though he will find the legal rules governing such allowances. Obviously, however, this is a book of legal authorities and not of suggestions for lessening the amount of your tax. One may perhaps feel disappointed that the author's own prophecies of law from the authorities are not more definitely stated, but otherwise the author's purpose seems to have been admirably accomplished.

Mr. Holmes deals not only with income and excess profits taxes, but also with the capital stock tax, the stamp taxes and the tax upon the employment of child labor. A particular feature is an appendix containing schedules for depletion and information for computing such depletion in connection with the oil, gas, mining and lumber industries. The author's previous connection with the Corporation Trust Company, whose Income and War Tax Service he freely cites, stamps him as an authority upon the subjects of which he treats, and the volume must be consulted by all those who wish to keep in touch with the best authorities upon the legal problems involved in federal taxation.

CHARLES E. CLARK

Yale University, School of Law

*Primitive Society.* By Robert H. Lowie. New York, Boni and Liveright, 1920. Pp. viii, 463.

Dr. Lowie writes nothing that is not painstakingly and conscientiously accurate in detail. Each of his chapters is a careful little monograph. Seven